

Exhibit 28

From: Mimi Pagsibigan [MPagsibigan@fggus.com]
Sent: Thursday, September 20, 2007 10:01 PM
To: Cheung, Annie (Hong Kong)
Cc: Jacqueline Harary
Subject: RE: Fairfield Sentry
Attachments: image001.jpg; image002.gif; SENTRY (Aug 2007).pdf

Importance: High

Dear Annie,

We are pleased to provide the August 2007 tear sheet for Fairfield Sentry Ltd.

For your further reference, the following is the estimated performance on this fund as of September 13, 2007:

Estimated NAV per share: \$1,258.32

Estimated MTD return: +0.08%

Estimated YTD return: +4.58%

We are available should you require additional information or assistance.

Kind regards,

Mimi Pagsibigan
International Client Relations
FAIRFIELD GREENWICH GROUP
55 East 52nd Street, 33rd Floor

New York, New York 10055
Phone: (212) 319 6060
Fax: (212) 319 0450
Website: <http://www.fggus.com>

From: Cheung, Annie (Hong Kong) [mailto:annie_cheung@ml.com]
Sent: Thursday, September 20, 2007 6:46 AM
To: Mimi Pagsibigan
Subject: RE: Fairfield Sentry

Mimi,

Could you pls. send me the latest factsheet.

Regards,

Annie Cheung

Tel: 852-2844-5539

Fax: 852-2810-4160

Mobile: 852-9107-2820

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-----Original Message-----

From: Mimi Pagsibigan [<mailto:MPagsibigan@fggus.com>]

Sent: Thursday, September 28, 2006 12:57 AM

To: Cheung, Annie (Hong Kong)

Cc: Jacqueline Harary

Subject: RE: Fairfield Sentry

Dear Ms. Cheung,

Per your request, we are pleased to enclose the August 2006 tear sheet for Fairfield Sentry Ltd.

Kindly let us know should you need further information or assistance.

Best regards,

Mimi Pagsibigan
International Client Relations
FAIRFIELD GREENWICH GROUP
919 Third Avenue, 11th Floor
New York, New York 10022
Phone: (212) 319 6060
Fax: (212) 319 0450
Website: <http://www.fggus.com>

From: Cheung, Annie (Hong Kong) [mailto:annie_cheung@ml.com]
Sent: Tuesday, September 26, 2006 11:50 PM
To: Mimi Pagsibigan
Cc: Jacqueline Harary
Subject: Fairfield Sentry

Mimi & Jacqueline,

Could u pls. send me the latest factsheet for this fund.

Regards,

Annie Cheung

Tel: 852-2844-5539

Fax: 852-2810-4160

Mobile: 852-9107-2820

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